BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF SOUTHNET TELECOMM)	FINDINGS OF FACT,
SERVICES, INC.'S FAILURE TO SUBMIT A)	CONCLUSIONS OF LAW
REPORT AND PAY THE GROSS RECEIPTS)	AND FINAL ORDER; NOTICE
TAX)	OF ENTRY OF FINAL
)	ORDER
	1	TC01-180

Cause Hearing against SouthNet Telecomm Services, Inc. (SouthNet) for failure to report and pay the gross receipts tax. The hearing was held as scheduled on 2,2001, at 3,00 P.M., in the Cactus Conference Room, State Capitol Building, 500 E. South Dakota. The reason for the hearing was to give SouthNet an opportunity to the Commission should not revoke its Certificate of Authority, or other specified to submit an annual report as required by ARSD 20:10:24:04 or pay the gross required by SDCL 49-1A-1. Commissioners Burg and Nelson were present. Also Commission No representative of SouthNet appeared at the hearing. After hearing the gross receipts tax.

Commission, having heard the testimony presented at the hearing, makes the following and Conclusions of Law:

FINDINGS OF FACT

- * Samuel is a telecommunications company holding a Certificate of Authority, issued by Communication, to provide telecommunications services in South Dakota.
- Coches, Deputy Executive Director for the Commission, sent letters to SouthNet on 2001 and July 13, 2001, requesting payment of the gross receipts tax as authorized by SDCL testified that SouthNet never paid the gross receipts tax.
- 3 A copy of the Order for and Notice of Show Cause Hearing was sent by certified mail to
- No representative of SouthNet appeared at the hearing to show cause why the SouthNet appeared at the hearing to show cause why the

CONCLUSIONS OF LAW

- The Commission has jurisdiction over this matter pursuant to SDCL 49-1A-3, 49-1A-4, 49-1A-6, and 49-31-3.
- Pursuant to 49-1A-3, the Commission assesses a tax of .0015 or \$250, whichever is the annual intrastate gross receipts received by a telecommunications company from the customers within the state of South Dakota. Pursuant to 49-1A-5, the tax is due on June feet of each year

- I see that has failed to pay the gross receipts tax.
- Commission has the authority, under SDCL 49-31-3, to suspend or revoke a company granted to a company for a willful violation of the laws of this state. Based to be found to pay the gross receipts tax in violation of 49-1A-5, the Commission for a sufficient of Authority.

the foregoing Findings of Fact and Conclusions of Law, it is therefore

OPDERED, that the Certificate of Authority granted to SouthNet by this Commission is and shall be returned to the Commission within thirty (30) days from the date of this

NOTICE OF ENTRY OF ORDER

day of December, Fursiant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or to accept delivery of the decision by the parties.

Dates at Pierre, South Dakota, this 20th day of December, 2001.

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BY ORDER OF THE COMMISSION:

JAMES A. BURG, Chairman

PAM NELSON, Commissioner